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CONCORD, N.H.

1953

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Honorable Oliver W. Marvin, Chairman  
Senate Tax Commission  
Senate House

Dear Judge Marvin:

Under date of December 1, 1953 you have inquired whether, under the provisions of Revised Laws, chapter 73, ss. 20-23h, the widow of a veteran who was not a resident of this State at the time of his death, can qualify for veteran's exemption if and when she becomes a bona fide resident of the State. We answer in the negative.

It is plain that a veteran himself, in order to qualify for the exemption, must be a resident of the State as the term is defined in R. L. c. 73, s. 20g. The privilege of exemption in the widow is derived from the status of the veteran at the time of his death. Since, in the case you indicate, the veteran himself was not eligible for the exemption, neither will his wife be, even upon attaining the status of a resident in this State in her own right.

Very truly yours,

Warren E. Waters  
Deputy Attorney General

WEW:RM